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United States of America

**UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY**

UNITED STATES OF AMERICA,

*Petitioner,*

v.

STAVROULA MALETOS,

*Respondent.*

*Civil Action No. 19-10743*

**PETITION TO ENFORCE  
INTERNAL REVENUE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service (“IRS”), and by its attorney, Craig Carpenito, United States Attorney for the District of New Jersey, avers to this court as follows:

1. This is a proceeding brought to judicially enforce an IRS summons pursuant to 26 U.S.C. §§ 7402(b) and 7604(a).
2. Jeanette Dimovski is a Revenue Officer of the IRS, employed in Small Business/ Self-Employed Compliance Area 1, and is authorized to issue an IRS summons pursuant to the authority contained in 26 U.S.C. § 7602 and Treasury Regulations § 301.7602-1, 26 C.F.R. § 301.7602-1.

3. The respondent, Stavroula Maletos (“Respondent”), resides at 33 Avalon Drive, Montville, NJ 07045, within the jurisdiction of this court.

4. Revenue Officer Dimovski is conducting an investigation into the delinquent federal income tax returns and tax liability of Respondent for the years: 2010, 2011, 2012, 2013, 2014 and 2015, as set forth in the Declaration of Revenue Officer Jeanette Dimovski (“Dimovski Decl.”), attached hereto as Exhibit B.

5. Respondent is in possession and control of testimony and other documents concerning the above-described investigation.

6. On February 12, 2018, Revenue Officer Dimovski issued an IRS summons directing Respondent to appear on February 27, 2018, at 10:00 a.m. at 200 Sheffield Street, Mountainside, NJ 07092, to testify and produce documents.

7. On February 12, 2018, Revenue Officer Dimovski served Respondent by handing an attested copy of the summons to Respondent at his home. The summons and proof of service is attached hereto as Exhibit A.

8. On February 27, 2018, Respondent did not appear in response to the summons. Respondent’s failure to comply with the summons continues to-date as set forth in the Dimovski Declaration, attached as Exhibit B.

9. The documents or other information sought by the summons are not already in possession of the IRS.

10. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

11. It is necessary to obtain the testimony and examine the documents sought by the summons in order to properly investigate the delinquent federal income tax returns and federal tax liability of Respondent for the following years: 2010, 2011, 2012, 2013, 2014, and 2015, as is evidenced by the Dimovski Declaration attached as Exhibit B.

WHEREFORE, the Petitioner respectfully prays:

1. That this Court enters an order directing the Respondent to show cause, if any, why Respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.
2. That the Court enters an order directing the Respondent to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of documents as is required and called for by the terms of the summons before Revenue Officer Dimovski or any other proper officer or employee of the IRS at such time and place as may be fixed by Revenue Officer Dimovski, or any other proper officer or employee of the IRS.
3. That the United States recovers its costs in maintaining this action.
4. That this Court grants such other and further relief as is just and proper.

CRAIG CARPENITO  
United States Attorney

/s/ Daniel W. Meyler  
Daniel W. Meyler  
Assistant United States Attorney

Dated: April 23, 2019



# Summons

## Collection Information Statement

In the matter of Stavroula Maletos

Internal Revenue Service (Identify Division) Small Business / Self Employed

Industry/Area (Identify by number or name) Small Business / Self Employed

Periods: See Attachment 1 to Summons Form 6637 for Period Information

The Commissioner of Internal Revenue

To: Stavroula Maletos

At: 33 Avalon Drive Montville NJ 07045

You are hereby summoned and required to appear before J. DIMOVSKI, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From December 1, 2017 To February 1, 2018

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

200 SHEFFIELD STREET, MOUNTAINSIDE, NJ 07092-2314 - (908)301-2330

Place and time for appearance: At 200 SHEFFIELD STREET, MOUNTAINSIDE, NJ 07092-2314



# IRS

Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 6637 (Rev.10-2010)  
Catalog Number 25000Q

on the 27th day of February, 2018 at 10:00 o'clock A m.

Issued under authority of the Internal Revenue Code this 12th day of February, 2018

J. DIMOVSKI

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

**EXHIBIT**

Original -- to be kept by IRS



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

2/12/18

Time

9:45

How



I handed an attested copy of the summons to the person to whom it was directed.

Summons

Stavroula Maletos

Was



I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any).

Served

Signature

*John Mervol*

Title

R/O

I certify that the copy of the summons served contained the required certification.

Signature

*John Mervol*

Title

R/O

Catalog No. 25000Q

Form 6637 (Rev. 10-2010)

**Attachment 1 to Summons Form 6637**

In the matter of **Stavroula Maletos**

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Period information: income tax years: December 31, 2010; December 31, 2011; December 31, 2012;  
December 31, 2013; December 31, 2014; December 31, 2015





Paragraph (3) above on the respondent, Stavroula Maletos, by leaving with the person summoned, as evidenced in the certificate of service on the reverse side of the summons.

5 On February 12, 2018, I served the notice required by Section 7609(a) of Title 26, U.S.C., on Stavroula Maletos, by leaving with the person summoned, as evidenced in the certificate of service of notice on the reverse side of the summons.

6. On February 27, 2018, the respondent Stavroula Maletos, did not appear in response to summons. A last chance letter was sent for a final appearance on May 17, 2018. Respondent did not appear. The respondent's refusal to comply with the summons continues to the date of this declaration.

7. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to examine the books, papers, records, or other data sought by the summons in order to collect the federal tax liability of STAVROULA MALETOS for the calendar years ended December 31, 2010, December 31, 2011, December 31, 2012, December 31, 2013, December 31, 2014, and December 31, 2015.



I declare under penalty of perjury that the foregoing is true and correct.

Executed this 14<sup>th</sup> day of March, 2019.

  
Jeanette Dimovski  
REVENUE OFFICER

CRAIG CARPENITO  
United States Attorney  
DANIEL MEYLER  
Assistant United States Attorney  
970 Broad Street, Suite 700  
Newark, NJ 07102  
Tel. 973-645-2719  
Attorney for Petitioner,  
United States of America

**UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY**

UNITED STATES OF AMERICA,

*Petitioner,*

v.

STAVROULA MALETOS,

*Respondent.*

*Civil Action No.*

**ORDER TO SHOW CAUSE**

Upon the petition, the exhibits attached thereto, and the motion of Craig Carpenito, United States Attorney for the District of New Jersey, it is

**ORDERED** that respondent, Stavroula Maletos, appear before the United States District Court for the District of New Jersey presided over by the undersigned, in courtroom \_\_\_\_ in the United States Courthouse in Newark, New Jersey, on the \_\_\_\_ day of \_\_\_\_\_, 2019, at \_\_\_\_\_, to show cause why the respondent should not be compelled to obey the Internal Revenue Service summons issued to respondent on or about February 12, 2018. It is further

**ORDERED** that a copy of this Order, together with the petition and exhibits thereto, be personally served on the respondent, Stavroula Maletos by an official of

the Internal Revenue Service within thirty (30) days of the date of this order. It is further

**ORDERED** that within five (5) days of service on the respondent of copies of this Order, the petition and exhibits, the respondent shall file and serve a written response to the petition supported by appropriate affidavits, as well as any motions the respondent desires to make. All motions and issues raised by the pleadings will be considered on the return date of this order. Only those issues raised by motion or brought into controversy by the responsive pleadings and supported by affidavit will be considered on the return date of this Order. Any uncontested allegations in the petition shall be considered admitted.

Entered this \_\_\_\_\_ day of \_\_\_\_\_,

BY THE COURT:

\_\_\_\_\_  
United States District Judge

**CIVIL COVER SHEET**

The JS-44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM).

**I. (a) PLAINTIFFS****UNITED STATES OF AMERICA**

**(b) COUNTY OF RESIDENCE OF FIRST LISTED PLAINTIFF**  
(EXCEPT IN U.S. PLAINTIFF CASES)

**(c) ATTORNEYS (FIRM NAME, ADDRESS, AND TELEPHONE NUMBER)**  
United States Attorney's Office, 970 Broad St., Suite 700,  
Newark, New Jersey 07102 - (973) 645-2719  
daniel.meyler@usdoj.gov

**DEFENDANTS****STAVROULA MALETOS**

COUNTY OF RESIDENCE OF FIRST LISTED DEFENDANT **Morris**

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

**II. BASIS OF JURISDICTION** (PLACE "X" IN ONE BOX ONLY)

- ☒ **1** U.S. Government Plaintiff  
☐ **2** U.S. Government Defendant  
☐ **3** Federal Question (U.S. Government Not a Party)  
☐ **4** Diversity (Indicate Citizenship of Parties in item III)

**III. CITIZENSHIP OF PRINCIPAL PARTIES** (PLACE AN "X" IN ONE BOX (FOR DIVERSITY CASES ONLY) FOR PLAINTIFF AND ONE BOX FOR DEFENDANT)

	PTF	DEF	PTF	DEF
Citizen of This State	<input type="checkbox"/> <b>1</b>	<input type="checkbox"/> <b>1</b>	Incorporated or Principal Place of Business in Another State	<input type="checkbox"/> <b>4</b> <input type="checkbox"/> <b>4</b>
Citizen of Another State	<input type="checkbox"/> <b>2</b>	<input type="checkbox"/> <b>2</b>	Incorporated and Principal Place of Business in Another State	<input type="checkbox"/> <b>5</b> <input type="checkbox"/> <b>5</b>
Citizen or Subject of a Foreign Cntry	<input type="checkbox"/> <b>3</b>	<input type="checkbox"/> <b>3</b>	Foreign Nation	<input type="checkbox"/> <b>6</b> <input type="checkbox"/> <b>6</b>

**IV. CAUSE OF ACTION** (CITE THE U.S. CIVIL STATUTE UNDER WHICH YOU ARE FILING AND WRITE BRIEF STATEMENT OF CAUSE. DO NOT CITE JURISDICTIONAL STATUTES UNLESS DIVERSITY.)  
26 U.S.C. §§ 7402(b) and 7604(a), Petition to Enforce Internal Revenue Service Summons**V. NATURE OF SUIT** (PLACE AN "X" IN ONE BOX ONLY)

CONTRACT	TORTS	FORFEITURE/ PENALTY	BANKRUPTCY	OTHER STATUTES	
<input type="checkbox"/> <b>110</b> Insurance <input type="checkbox"/> <b>120</b> Marine <input type="checkbox"/> <b>130</b> Miller Act <input type="checkbox"/> <b>140</b> Negotiable Instrument <input type="checkbox"/> <b>150</b> Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> <b>151</b> Medicare Act <input type="checkbox"/> <b>152</b> Recovery of Defaulted Student Loans (Excl. Veterans) <input type="checkbox"/> <b>153</b> Recovery of Overpayment at Veteran's Benefits <input type="checkbox"/> <b>160</b> Stockholders' Suits <input type="checkbox"/> <b>190</b> Other Contract <input type="checkbox"/> <b>195</b> Contract Product Liability	<b>PERSONAL INJURY</b> <input type="checkbox"/> <b>310</b> Airplane <input type="checkbox"/> <b>315</b> Airplane Product Liability <input type="checkbox"/> <b>320</b> Assault, Libel & Slander <input type="checkbox"/> <b>330</b> Federal Employers' Liability <input type="checkbox"/> <b>340</b> Marine <input type="checkbox"/> <b>345</b> Marine Product Liability <input type="checkbox"/> <b>350</b> Motor Vehicle <input type="checkbox"/> <b>355</b> Motor Vehicle Product Liability <input type="checkbox"/> <b>360</b> Other Personal Injury	<b>PERSONAL INJURY</b> <input type="checkbox"/> <b>362</b> Personal Injury Med. Malpractice <input type="checkbox"/> <b>365</b> Personal Injury Product Liability <input type="checkbox"/> <b>368</b> Asbestos Personal Injury Prod. Liab. <b>PERSONAL PROPERTY</b> <input type="checkbox"/> <b>370</b> Other Fraud <input type="checkbox"/> <b>371</b> Truth in Lending <input type="checkbox"/> <b>380</b> Other Personal Property Damage <input type="checkbox"/> <b>385</b> Property Damage Prod. Product Liability	<input type="checkbox"/> <b>610</b> Agriculture <input type="checkbox"/> <b>620</b> Other Food & Drug <input type="checkbox"/> <b>625</b> Drug Related Seizure at Property 21 U.S.C. 881 <input type="checkbox"/> <b>630</b> Liquor Laws <input type="checkbox"/> <b>640</b> R.R. & Truck <input type="checkbox"/> <b>650</b> Airline Regs. <input type="checkbox"/> <b>660</b> Occupational Safety/Health <input type="checkbox"/> <b>690</b> Other	<input type="checkbox"/> <b>422</b> Appeal 28 U.S.C. 158 <input type="checkbox"/> <b>423</b> Withdrawal 28 U.S.C. 157 <b>PROPERTY RIGHTS</b> <input type="checkbox"/> <b>820</b> Copyrights <input type="checkbox"/> <b>830</b> Patent <input type="checkbox"/> <b>840</b> Trademark	<input type="checkbox"/> <b>400</b> State Reapportionment <input type="checkbox"/> <b>410</b> Antitrust <input type="checkbox"/> <b>430</b> Banks and Banking <input type="checkbox"/> <b>450</b> Commerce/ICC Rates/etc <input type="checkbox"/> <b>460</b> Deportation <input type="checkbox"/> <b>470</b> Racketeer Influenced Corrupt Organizations <input type="checkbox"/> <b>810</b> Selective Service <input type="checkbox"/> <b>850</b> Securities/Commodities/ Exchange <input type="checkbox"/> <b>875</b> Customer Challenge 12 U.S.C. 3140 <input type="checkbox"/> <b>891</b> Agricultural Acts <input type="checkbox"/> <b>892</b> Economic Stabilization Act <input type="checkbox"/> <b>893</b> Environmental Matters <input type="checkbox"/> <b>894</b> Energy Allocation Act <input type="checkbox"/> <b>895</b> Freedom of Information Act <input type="checkbox"/> <b>900</b> Appeal of Fee Determ. Under Equal Access to Justice <input type="checkbox"/> <b>950</b> Constitutionality of State Statutes <input type="checkbox"/> <b>890</b> Other Statutory Actions
<b>REAL PROPERTY</b> <input type="checkbox"/> <b>210</b> Land Condemnation <input type="checkbox"/> <b>220</b> Foreclosure <input type="checkbox"/> <b>230</b> Rent Lease & Ejectment <input type="checkbox"/> <b>240</b> Torts to Land <input type="checkbox"/> <b>290</b> All Other Real Property	<b>CIVIL RIGHTS</b> <input type="checkbox"/> <b>441</b> Voting <input type="checkbox"/> <b>442</b> Employment <input type="checkbox"/> <b>443</b> Housing/Accommodations <input type="checkbox"/> <b>444</b> Welfare <input type="checkbox"/> <b>440</b> Other Civil Rights	<b>PRISONER PETITION</b> <input type="checkbox"/> <b>510</b> Motions to Vacate Sentence Habeas Corpus: <input type="checkbox"/> <b>530</b> General <input type="checkbox"/> <b>535</b> Death Penalty <input type="checkbox"/> <b>540</b> Mandamus & Other <input type="checkbox"/> <b>550</b> Other (including 1983 Actions)	<input type="checkbox"/> <b>710</b> Fair Labor Standards Act <input type="checkbox"/> <b>720</b> Labor/Mgmt. Relations <input type="checkbox"/> <b>730</b> Labor/Mgmt. Reporting & Disclosure Act <input type="checkbox"/> <b>740</b> Railway Labor Act <input type="checkbox"/> <b>790</b> Other Labor Litigation <input type="checkbox"/> <b>791</b> Empl. Ret. Inc. Security Act	<input type="checkbox"/> <b>861</b> HIA (1395ff) <input type="checkbox"/> <b>862</b> Black Lung(923) <input type="checkbox"/> <b>863</b> DIWC/DIWW (405(g)) <input type="checkbox"/> <b>864</b> SSID Title XVI <input type="checkbox"/> <b>865</b> RSI (405(g)) <b>FEDERAL TAX SUITS</b> <input checked="" type="checkbox"/> <b>870</b> Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> <b>871</b> IRS - Third Party 26 U.S.C. 7609	

**VI. ORIGIN**☒ **1** Original Proceeding☐ **2** Removed from State Court☐ **3** Remanded from Appellate Court☐ **4** Reinstated or Reopened☐ **5** Transferred from another district (specify)☐ **6** Multidistrict Litigation☐ **7** Appeal to District Judge from Magistrate Judgment**VII. REQUESTED IN COMPLAINT:**

CHECK IF THIS IS A CLASS ACTION  
☐ UNDER F.R.C.P. 23

**DEMAND \$**

CHECK YES only if demanded in complaint:

**JURY DEMAND:** ☐ YES ☐ NO**VII. RELATED CASE(S) IF ANY:** (See instructions)

DATE  
**April 23, 2019**

SIGNATURE OF ATTORNEY OF RECORD  
*s/ Daniel Meyler*

Daniel Meyler, Assistant United States Attorney